



Trustees' Financial Summary

FY2015-16

Submit ID: 0452-77120465

**** Recalculated ****

22 Jefferson County

0452 Clancy Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Jennifer Goehring **Phone #:** (406) 933-5531

(Signature)

(Date)

Chair, Board of Trustees: Doug Dodge

(Signature)

(Date)

County Superintendant Garry Pace

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
119	Miscellaneous Direct Federal Grant	FEDERAL	s358a020493	unknown
139	Gifted and Talented	STATE	2204521308	State
319	Miscellaneous State Grant	STATE	UNKNOWN	State
329	Resource Transfers Dist/Coops	LOCAL		Local
389	Title I Improving Basic Programs	FEDERAL	unknown	84.010A
412	AYP Award	FEDERAL	unkown	84.010
429	State OTO Weatherization & Deferred Maintenance	STATE	unknown	state
439	Deferred Maintenance & Energy Efficiency	STATE	unknown	NA
449	Medicaid	STATE	0166127	State
459	State OTO Indian Education for All	STATE	unknown	state
479	State OTO FullTime Kindergarten Startup	STATE	unknown	state
779	IDEA, Part B, Children w/Disabilities	FEDERAL	2596977705	84.027
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	210,614.81	28,621.42		31,395.18
02	Taxes Receivable - Real and Personal (120-149)	591,404.87	101,346.12		
03	Taxes Receivable - Protested (150-159)	134.59	21.36		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	802,154.27	129,988.90		31,395.18
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	591,539.46	101,367.48		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	77,736.18			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	132,878.63	28,621.42		31,395.18
52	TOTAL FUND BALANCE/EQUITY	210,614.81	28,621.42		31,395.18
53	TOTAL LIABILITIES AND FUND BALANCE	802,154.27	129,988.90		31,395.18

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(881.71)	17,431.98	57,131.10	
02	Taxes Receivable - Real and Personal (120-149)	1,885.72			
03	Taxes Receivable - Protested (150-159)	28.64			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,032.65	17,431.98	57,131.10	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,914.36			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(881.71)	17,431.98	57,131.10	
52	TOTAL FUND BALANCE/EQUITY	(881.71)	17,431.98	57,131.10	
53	TOTAL LIABILITIES AND FUND BALANCE	1,032.65	17,431.98	57,131.10	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,328.04	380.84
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,328.04	380.84
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,328.04	380.84
52	TOTAL FUND BALANCE/EQUITY			9,328.04	380.84
53	TOTAL LIABILITIES AND FUND BALANCE			9,328.04	380.84

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	930,939.55			
04	Receivables from Other Funds (160-179)	109,009.06			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,039,948.61			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,039,948.61			
52	TOTAL FUND BALANCE/EQUITY	1,039,948.61			
53	TOTAL LIABILITIES AND FUND BALANCE	1,039,948.61			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,784.97	17,092.48		1.98
02	Taxes Receivable - Real and Personal (120-149)	22,003.37			152,742.96
03	Taxes Receivable - Protested (150-159)	55.88			95.60
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	44,844.22	17,092.48		152,840.54
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				109,009.06
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				109,009.06
DEFERRED INFLOWS					
36	Deferred Inflows (680)	22,059.25			152,838.56
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22,784.97	17,092.48		(109,007.08)
52	TOTAL FUND BALANCE/EQUITY	22,784.97	17,092.48		(109,007.08)
53	TOTAL LIABILITIES AND FUND BALANCE	44,844.22	17,092.48		152,840.54

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.44			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	0.44			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	0.44			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.44			
53	TOTAL LIABILITIES AND FUND BALANCE	0.44			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			47,923.66	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			47,923.66	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			47,923.66	
52	TOTAL FUND BALANCE/EQUITY			47,923.66	
53	TOTAL LIABILITIES AND FUND BALANCE			47,923.66	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,061.92	93,745.22		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	32,061.92	93,745.22		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	32,061.92	93,745.22		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	32,061.92	93,745.22		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	32,061.92	93,745.22		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	512,097.88	535,742.60
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	13,499.17
1190	Penalties and Interest on Taxes	2,185.55	1,865.43
1510	Interest Earnings	545.98	1,352.78
1900	Other Revenue from Local Sources	2,141.87	385.88
3110	Direct State Aid	710,030.89	745,601.99
3111	Quality Educator	72,855.90	74,543.90
3112	At Risk Student	3,925.73	3,531.75
3113	Indian Education For All	5,385.60	5,595.84
3114	American Indian Achievement Gap	1,000.00	1,435.00
3115	State Spec Ed Allowable Cost Pymt to Districts	40,397.18	46,100.50
3116	Data For Achievement	3,960.00	5,360.00
3118	Natural Resource Development	5,059.80	8,370.57
3120	State Guaranteed Tax Base Aid	225,624.85	233,295.66
3444	State School Block Grant	163,935.24	163,935.24
3446	SB96 Block Grant Reimbursement	1,292.58	0.00
5300	Operating Transfers from Other Funds	2,055.00	0.00
9710	Residual Equity Transfers In	6,394.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,758,888.58	1,840,616.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	889,714.05	975,397.65
		2XX	Personal Services - Employee Benefits	146,264.28	110,530.56
		3XX	Purchased Professional and Technical Services	3,025.36	2,037.75
		4XX	Purchased Property Services	5,274.09	5,531.07
		5XX	Other Purchased Services	1,147.00	1,011.00
		6XX	Supplies and Materials	52,520.96	85,424.34
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	14,409.56	16,163.28
		2XX	Personal Services - Employee Benefits	2,577.37	2,303.57
		5XX	Other Purchased Services	0.00	280.79
		6XX	Supplies and Materials	2,913.00	3,794.39
	222X Educational Media Services				
		1XX	Personal Services - Salaries	38,700.04	34,099.96
		2XX	Personal Services - Employee Benefits	7,677.97	5,594.48

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	1,842.00	5,584.67
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		29,750.04	47,300.64
		2XX Personal Services - Employee Benefits		2,604.69	2,314.72
		3XX Purchased Professional and Technical Services		193.50	1,737.50
		5XX Other Purchased Services		16,262.41	20,632.21
		6XX Supplies and Materials		60.00	871.60
		810 Dues and Fees		0.00	19,720.28
		8XX Other Expenditures		5,838.25	2,301.21
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		83,706.33	105,532.75
		2XX Personal Services - Employee Benefits		6,133.70	5,171.61
		6XX Supplies and Materials		3,050.00	3,546.15
		25XX Support Services - Business			
		1XX Personal Services - Salaries		25,792.08	34,627.83
		2XX Personal Services - Employee Benefits		6,382.58	3,758.19
		3XX Purchased Professional and Technical Services		6,400.00	5,920.00
		5XX Other Purchased Services		0.00	592.67
		6XX Supplies and Materials		2,787.33	4,896.85
		810 Dues and Fees		0.00	150.00
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		66,327.34	65,484.19
		2XX Personal Services - Employee Benefits		18,331.37	3,633.89
		4XX Purchased Property Services		59,254.24	65,268.52
		5XX Other Purchased Services		0.00	499.00
		6XX Supplies and Materials		3,885.91	13,243.89
		8XX Other Expenditures		1,698.16	1,703.16
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		0.00	25,845.00
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX Personal Services - Salaries		78,777.77	86,562.53
		2XX Personal Services - Employee Benefits		7,510.91	6,173.28
		3XX Purchased Professional and Technical Services		7,856.61	8,880.60
		5XX Other Purchased Services		0.00	170.00
		6XX Supplies and Materials		0.00	238.30
		21XX Support Services - Students			
		1XX Personal Services - Salaries		3,273.05	3,659.88
		2XX Personal Services - Employee Benefits		544.53	1,086.99
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX Personal Services - Salaries		2,125.00	4,585.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	9.37	20.89
			3XX Purchased Professional and Technical Services	0.00	2,650.00
			5XX Other Purchased Services	4,167.14	4,946.14
			6XX Supplies and Materials	0.00	250.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	11,839.87	10,164.03
			2XX Personal Services - Employee Benefits	45.04	38.18
			5XX Other Purchased Services	3,734.58	4,758.71
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	25,818.98	24,237.00
			2XX Personal Services - Employee Benefits	1,328.03	1,175.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,651,554.49</u>	<u>1,842,102.25</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					186,046.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,840,616.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,842,102.25 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	77,736.18	Less Last Year	51,682.27	(4b)	26,053.91
					26,053.91 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					210,614.81 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	108,041.85	118,701.23
	1190 Penalties and Interest on Taxes	406.36	392.65
	1510 Interest Earnings	12.59	811.85
	1900 Other Revenue from Local Sources	26.82	0.00
	2220 County On-Schedule Trans Reimb	25,874.86	26,209.20
	3210 State On-Schedule Trans Reimb	26,079.48	26,209.20
	3444 State School Block Grant	10,726.89	10,726.89
	3446 SB96 Block Grant Reimbursement	244.75	0.00
	6100 Material Prior Period Revenue Adjustments	-14,702.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		156,710.78	183,051.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	25,928.78	19,783.07
			2XX Personal Services - Employee Benefits	4,565.71	1,527.58
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	12,750.00	11,864.25
			2XX Personal Services - Employee Benefits	1,373.76	631.12
	25XX Support Services - Business				
			1XX Personal Services - Salaries	0.00	900.10
			2XX Personal Services - Employee Benefits	0.00	5.05
	27XX Student Transportation Services				
			5XX Other Purchased Services	96,404.10	102,316.20
			6XX Supplies and Materials	20,874.89	12,215.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				161,897.24	149,243.14



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	-5,186.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	183,051.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	149,243.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,621.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	62,051.58	63,499.07
	4550 Federal Child Nutrition	38,794.35	39,038.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		100,845.93	102,537.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	40,369.59	40,750.07
			2XX	Personal Services - Employee Benefits	1,483.56	2,921.32
			4XX	Purchased Property Services	1,246.63	2,966.37
			6XX	Supplies and Materials	46,281.51	45,520.28
			8XX	Other Expenditures	309.98	89.10
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	1,268.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,959.27	92,247.14	

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						21,457.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						102,537.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,247.14 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	352.27	(4b)	-352.27
						-352.27 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,395.18 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	7,004.52	10,707.87
	1190 Penalties and Interest on Taxes	3.22	22.78
	1510 Interest Earnings	14.49	1.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,022.23	10,732.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	14,844.94	11,094.93
			2XX	Personal Services - Employee Benefits	215.23	519.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					15,060.17	11,614.15

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,732.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,614.15 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-881.71 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	74.57	361.98
	2240 County Retirement Distribution	274,667.62	273,593.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		274,742.19	273,955.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	146,264.31	170,649.57
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	2,337.17	2,637.84
		222X	Educational Media Services			
			2XX	Personal Services - Employee Benefits	4,909.94	4,663.64
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	8,355.63	18,958.70
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	15,925.98	29,880.56
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	4,125.81	5,820.54
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	9,808.63	9,733.22
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	14,929.31	15,599.17
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	0.00	597.24
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX	Personal Services - Employee Benefits	339.31	540.19
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	1,640.19	1,385.35
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	10,352.99	10,199.58
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	463.50	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
910	Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits		0.00	60,000.00
	24XX Support Services - School Administration					
			2XX Personal Services - Employee Benefits		0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>219,452.77</u>	<u>350,665.60</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					94,141.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					273,955.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					350,665.60	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,431.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
119	Miscellaneous Direct Federal Grant	
	4100 Federal Miscellaneous Grants - Direct from Feds	21,223.44
139	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	2,916.00
	6100 Material Prior Period Revenue Adjustments	2,295.00
389	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	39,351.00
	6100 Material Prior Period Revenue Adjustments	35,984.00
449	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	55,961.74
779	IDEA, Part B, Children w/Disabilities	
	5700 Resources Transferred from Other School Districts or Cooperatives	5,643.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		163,374.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
119	Miscellaneous Direct Federal Grant				
	410	Miscellaneous Federal Grants Direct from Feds			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		16,376.88
			2XX Personal Services - Employee Benefits		4,884.81
			119 Subtotal		21,261.69
139	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,730.36
			2XX Personal Services - Employee Benefits		457.17
			139 Subtotal		3,187.53
389	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		29,727.45
			2XX Personal Services - Employee Benefits		8,615.58
			389 Subtotal		38,343.03



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
449	Medicaid				
	329	State Miscellaneous Grants			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		54,481.09
			449 Subtotal		54,481.09
479	State OTO FullTime Kindergarten Startup				
	367	OTO Full-time Kindergarten Start-up			
		1XXX	Instruction		
			6XX Supplies and Materials		2,491.54
			479 Subtotal		2,491.54
779	IDEA, Part B, Children w/Disabilities				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,801.20
			2XX Personal Services - Employee Benefits		3,411.99
			6XX Supplies and Materials		429.81
			779 Subtotal		5,643.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					125,407.88

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					20,089.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					163,374.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					125,407.88 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	924.79	(4b)	-924.79
					-924.79 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					57,131.10 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
119 Miscellaneous Direct Federal Grant	21,223.44	21,261.69	-38.25
139 Gifted and Talented	5,211.00	3,187.53	2,023.47
389 Title I Improving Basic Programs	75,335.00	38,343.03	36,991.97
449 Medicaid	55,961.74	54,481.09	1,480.65
479 State OTO FullTime Kindergarten Startup	0.00	2,491.54	-2,491.54
779 IDEA, Part B, Children w/Disabilities	5,643.00	5,643.00	0.00
Total	163,374.18	125,407.88	37,966.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	3,900.00	975.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,900.00</u>	<u>975.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	3,852.50	0.00
	890	Other Community Services			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	1,646.96
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	6,394.53	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>10,247.03</u>	<u>1,646.96</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	975.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,646.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,328.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	0.00	11,000.49
		2XX	Personal Services - Employee Benefits	0.00	61.67
	999	Undistributed			
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	2,055.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,055.00</u>	<u>11,062.16</u>

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					11,443.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,062.16 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					380.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,506.06	3,915.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,506.06</u>	<u>3,915.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					1,036,033.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,915.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,039,948.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	19,661.08	19,329.86
	1190 Penalties and Interest on Taxes	83.22	69.88
	1510 Interest Earnings	1.73	453.80
	3281 State Technology Aid	1,651.68	1,681.81
	3445 State Combined Fund School Block Grant	0.00	2,363.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,397.71</u>	<u>23,899.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		0.00	840.53
		6XX Supplies and Materials		15,229.57	4,747.93
	999 Undistributed				
	9999 Undistributed				
		892 Material Prior Period Expenditure Adjustments		1,694.04	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>16,923.61</u>	<u>5,588.46</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	19,274.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,899.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,588.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	14,800.50	(4b)
	-14,800.50	
	-14,800.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,784.97	(5)



Trustees' Financial Summary

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22 Jefferson County

0452 Clancy Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	0.00
	1925 Innovative Education Payment	0.00	6.27
	3445 State Combined Fund School Block Grant	2,363.98	0.00
	3447 SB96 Combined Block Grant Reimbursement	49.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,413.01	6.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					17,086.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,092.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,572.89	60.34
	1190 Penalties and Interest on Taxes	11.86	0.00
	1510 Interest Earnings	15.07	19.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,599.82	80.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	-109,087.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-109,007.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	23,043.30	28,391.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,043.30</u>	<u>28,391.71</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	22,938.90	36,360.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>22,938.90</u>	<u>36,360.87</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	55,892.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,391.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,360.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,923.66	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	59,135.41
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,016,242.72	1,016,860.75
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	37,070.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,535.82
XX	XXX 26XX 41X	Energy Utility Services	45,735.07	66,915.48
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	25,845.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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22 Jefferson County

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	40,521.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	40,521.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,507.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	58,351.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	118,385.73
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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0452 Clancy Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	86,562.53	11,094.93	0.00	0.00	0.00
280	1XXX	2XX	6,173.28	519.22	0.00	0.00	0.00
280	1XXX	3XX	8,880.60	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	170.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	238.30	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	3,659.88	0.00	0.00	0.00	0.00
280	21XX	2XX	1,086.99	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			106,771.58	11,614.15	0.00	0.00	0.00

118,385.73

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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22 Jefferson County

0452 Clancy Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	27,000.00	0.00	0.00	0.00	27,000.00
Land Improvements	372,955.00	0.00	0.00	0.00	372,955.00
*** Buildings	3,977,347.00	0.00	25,845.00	0.00	4,003,192.00
Machinery and Equipment	296,612.00	0.00	0.00	0.00	296,612.00
Totals at Historical Cost	4,673,914.00	0.00	25,845.00	0.00	4,699,759.00
Depreciation					
Improvement Accum	348,311.75	0.00	0.00	0.00	348,311.75
Building Accum	1,979,235.85	0.00	0.00	0.00	1,979,235.85
Machinery and Equipment Accum	272,171.40	0.00	0.00	0.00	272,171.40
Total Accumulated Depreciation	2,599,719.00	0.00	0.00	0.00	2,599,719.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,074,195.00	0.00	25,845.00	0.00	2,100,040.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	10,240.45	0.00	0.00
General Administration (23XX)	3,593.00	0.00	0.00
Operations and Maintenance (26XX)	81,226.57	0.00	0.00
Total Depreciation for FY2016	95,060.02	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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22 Jefferson County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	152,529.58	0.00	0.00	93,629.23	58,900.35	0.00	58,900.35
Total Governmental Activity							
Non-bond Long-Term Liabilities	152,529.58	0.00	0.00	93,629.23	58,900.35	0.00	58,900.35

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	225,313.12	9,807.13	0.00	235,120.25
Net Pension - TRS	1,435,313.00	55,267.00	0.00	1,490,580.00